

HOUSE BILL No. 1174

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-7-2-5.

Synopsis: Taxation of electronic cigarettes. Amends the definition of "tobacco product" to include electronic cigarettes for purposes of the tobacco products tax.

Effective: July 1, 2014.

Harris, Porter

January 13, 2014, read first time and referred to Committee on Ways and Means.



Introduced

Second Regular Session 118th General Assembly (2014)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2013 Regular Session and 2013 First Regular Technical Session of the General Assembly.

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A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

- 1 SECTION 1. IC 6-7-2-5, AS AMENDED BY P.L.172-2011,
2 SECTION 82, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2014]: Sec. 5. As used in this chapter, "tobacco product"
4 means:
5 (1) any product made from tobacco, other than a cigarette (as
6 defined in IC 6-7-1-2), that is made for smoking, chewing, or
7 both; ~~or~~
8 (2) snuff, including moist snuff; ~~or~~
9 **(3) an electronic cigarette (as defined in IC 35-46-1-1.5).**

